

SENATE BILL 576

By Bowling

AN ACT to amend Tennessee Code Annotated, Title 7,
Chapter 4; Title 13, Chapter 7; Title 67, Chapter 5
and Title 67, Chapter 4, relative to the collection of
privilege taxes on occupancy.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 15, is amended by
adding the following as a new section:

67-4-1510.

On or before February 1, 2022, the department shall report to the finance, ways
and means committees of the house of representatives and the senate, state and local
government committee of the senate, state government committee of the house of
representatives, and local government committee of the house of representatives, on the
transition of the collection and remittance of privilege taxes on occupancy of short-term
rental units from the local to the state level. The report must include any findings or
recommendations on the transition.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.